United Nations E/CN.5/2019/NGO/10

Economic and Social Council

Distr.: General
24 October 2018

Original: English

Commission for Social Development
Fifty-seventh session
11–21 February 2019
Follow-up to the World Summit for Social Development and the twenty-fourth special session of the General Assembly: priority theme: Addressing inequalities and challenges to social inclusion through fiscal, wage and social protection policies

Statement submitted by Womankind Worldwide, a non-governmental organization in consultative status with the Economic and Social Council*

The Secretary-General has received the following statement, which is being circulated in accordance with paragraphs 36 and 37 of Economic and Social Council resolution 1996/31.

* The present statement is issued without formal editing.

18-17779 (E) 301018

Please recycle

Statement

Womankind Worldwide is pleased to submit a written submission on the Commission's overall theme for this year's session: Addressing inequalities and challenges to social inclusion through fiscal, wage and social protection policies.

Womankind is an international women's rights organization working to transform the lives of women worldwide. We work with partner organizations across five focus countries in Africa and Asia, and we carry out policy and advocacy globally, with a view to ending violence against women and girls, promoting and securing women's economic rights, and increasing women's rights organizations and movements' access to and participation in political spaces.

Our unique work on women's economic rights is of particular relevance to the Commission's priority theme for 2019 as it focuses on highlighting and tackling the structural and deeply rooted challenges and inequalities that jeopardize women's most fundamental rights, including the right to an adequate standard of living, and the right to health and to social protection, all enshrined in the UN Economic Covenant on Economic, Social and Cultural Rights.

One of our flagship publications on this issue is a policy briefing: Rights and Realities: a briefing on women and economy, which we have based this submission on.

Whilst the discourse on women's economic empowerment has increased attention on some of the critical issues that affect women's rights, it has also so far failed to consider and address the broader framework of economic barriers that have a direct impact on women's rights. In particular, women's economic empowerment is often seen as an instrument to achieve economic growth rather than a worthy goal in itself. "Investing in women" has been largely used to promote initiatives aimed at expanding women's job opportunities, skills and access to finance. However, the current approach does not address the root causes of women's economic inequality. This is particularly the case in the case of fiscal, wage and social protection policies.

Globally, only about 47% of women are in paid employment, compared to 72% of men, and they earn only 60–75% of men's wages. The overwhelming majority of women living in countries where Womankind's partners work are employed in the informal economy, without benefitting from living wages, paid maternity and sick leave and stable and secure contracts. The situation is worse for those women who experience multiple and intersecting forms of discrimination due to their class, race, sexual orientation or migrant status, amongst other dimensions. Women employed formally, for example in factories that are part of global supply chains, also face difficult working conditions and low wages, sexual harassment, and a lack of ability to join trade unions. In addition, despite being necessary to all human activities, including market activities, unpaid care and domestic work remain largely invisible in the eyes of policymakers.

Given such structural gender inequalities, feminist economists have questioned whether women's inclusion in a discriminatory labour market is the right solution to tackle their subordinate position in society and secure their economic rights.

"Investing in women" is part of the solution but it is not the solution and more needs to be done to make the economy work for women, and tackle the structure inequalities across fiscal, wage and social protection policies and strategies.

A critical enabler of increased investment to fund gender equality policies and programmes is progressive tax revenue, both globally and nationally. While this is a global issue, developing countries are losing the most. There is an urgent need for

national and global tax reform to increase the amount of revenue that can be raised from wealthy taxpayers. In particular, raising taxes from transnational corporations is critical for developing countries: according to the IMF, corporate income tax makes up 16% of government revenue in developing countries compared to just over 8% in high income countries.

Another issue of particular importance to developing countries is the indiscriminate use of tax incentives to attract foreign businesses, for example those granted with the setup of Special Economic Zones or export processing zones.

At national level there are possibilities for governments to improve the progressivity of the income tax system and shifting the tax burden away from consumption, which affects those on lower incomes the most, towards wealth and property. In addition, as governments are encouraged to reform their tax systems, there is a need to identify and remedy implicit gender bias which arises when tax policy interacts with gender inequality.

Interventions to realize women's economic rights need to seek structural change in the way our economies run as well as improving opportunities and conditions for women. As the Commission considers pathways to Addressing inequalities and challenges to social inclusion through fiscal, wage and social protection policies, we would like to put forward the following recommendations, all enshrined in international instruments, which we believe are urgent and feasible, and would set in motion substantial change towards the realization of women's economic rights and gender equality:

- Governments should measure unpaid care and domestic work and include it in national accounts and measurements of GDP.
- Governments should commit to assessing the impact proposed economic policies would have on gender equality and human rights and seek remedy in case of negative impacts.
- Governments should adopt progressive and gender-responsive tax regimes at national and global level to redistribute wealth and curb inequality.
- Governments should adopt universal systems of social protection that do not discriminate against women based on their employment patterns.
- Governments should adopt gender responsive budgeting to ensure adequate resources are invested to implement gender equality laws and plans by involving women's rights organizations and feminist economists in the process.
- Women's rights organizations should engage in economic policy debates, investing, where necessary, in training and support for staff on feminist economics and advocacy.
- Governments and multilateral institutions should ensure they respect, protect and fulfil women's economic rights, including promoting the participation of those women who are most affected by economic and social policies.
- The CEDAW committee should investigate governments' economic policies, including trade, investment and fiscal policies, for their impact on the progressive realization of women's rights.